

# CERTIFICATE

State of Kansas  
Special District  
2015

To the Clerk of SUMNER COUNTY, State of Kansas

We, the undersigned, officers of

## DOWNS CEMETERY

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2015; and (3) the  
Amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

Table of Contents:		Page No.	2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2015		2			
Allocation MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		None			
Statement of Indebt. & Lease/Purchase		None			
<b>Fund</b>	<b>K.S.A.</b>				
General	17-1330	4	11,408	10,182	
Equipment		5			
		5			
<b>Totals</b>		xxxxxxxxx	11,408	10,182	
Budget Summary		6	Is a Resolution required?	Yes	County Clerk's Use Only
Neighborhood Revitalization Rebate		7			
Resolution		8			
					Nov. 1, 2015 Total Assessed Valuation

Assisted by:

Address:

Attest: \_\_\_\_\_, 2014

County Clerk

Governing Body

DOWNS CEMETERY  
SUMNER COUNTY

State of Kansas  
Special District  
2015

Computation to Determine Limit for 2015

	Amount of Levy
1. Total Tax Levy Amount in 2014 Budget	+ \$ 8,876
2. Debt Service Levy in 2014 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	\$ 8,876

2014 Valuation Information for Valuation Adjustments:

4. New Improvements for 2014:	+ 30,863	
5. Increase in Personal Property for 2014:		
5a. Personal Property 2014	+ 62,842	
5b. Personal Property 2013	- 71,302	
5c. Increase in Personal Property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of Property that has Changed in Use during 2014:	4,449	
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	35,312	
8. Total Estimated Valuation July, 1, 2014	2,908,858	
9. Total Valuation less Valuation Adjustment (8 minus 7)	2,873,546	
10. Factor for Increase (7 divided by 9)	0.01229	
11. Amount of Increase (10 times 3)		+ \$ 109
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)		\$ 8,985
13. Debt Service Levy in this 2015 Budget		0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		8,985

If the 2015 budget includes tax levies exceeding the total on line 14, you must  
adopt a resolution to exceed this limit and attach a copy to this budget.

DOWNS CEMETERY  
SUMNER COUNTY

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER

2014	Tax Levy Amount in 2013 Budget	Allocation for Year 2015			
Budgeted Funds		MVT	RVT	16/20M Veh	Slider
General	8,876	529	4	72	8
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	8,876	529	4	72	8

County Treas MVT Estimate

529

County Treas RVT Estimate

4

County Treas 16/20 M Vehicle Tax Estimate

72

County Treas Slider Estimate

8

MVT Factor 0.05960

RVT Factor 0.00045

16/20M Factor 0.00811

Slider Factor 0.00090

DOWNS CEMETERY  
 SUMNER COUNTY  
 FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas  
 Special District  
 2015

Adopted Budget General	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance Jan 1	2,013	1,367	613
Receipts:			
Ad Valorem Tax	8,044	8,876	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1		
Motor Vehicle Tax	537	551	529
Recreational Vehicle Tax	4	1	4
16/20M Vehicle Tax	58	69	72
LAVTR			0
Slider			8
In Lieu of Taxes			
Sale of lots	200		
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>8,844</b>	<b>9,497</b>	<b>613</b>
<b>Resources Available:</b>	<b>10,857</b>	<b>10,864</b>	<b>1,226</b>
Expenditures:			
Personal Services	8,425	1,100	1,100
Commodities		434	434
Contractual	1,065	5,241	5,341
Capital Outlay		3,339	4,360
Transfer to Equipment Fund			
Neighborhood Revitalization Rebate		137	173
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>9,490</b>	<b>10,251</b>	<b>11,408</b>
Unencumbered Cash Balance Dec 31	1,367	613	XXXXXXXXXXXXXXXXXXXX
2013/2014 Budget Authority Amount:	10,251	10,251	XXXXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			11,408
Tax Required			10,182
Delinquent Comp Rate: 0.000			0
Amount of 2014 Ad Valorem Tax			10,182

DOWNS CEMETERY  
 SUMNER COUNTY  
 FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas  
 Special District  
 2015

Adopted Budget Equipment	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance Jan 1	9,228	9,249	9,249
Receipts:			
Interest on Idle Funds	21		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	21	0	0
<b>Resources Available:</b>	9,249	9,249	9,249
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	9,249	9,249	9,249
2013/2014 Budget Authority Amount:	0	0	

Adopted Budget 0	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014 Budget Authority Amount:	0	0	

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2015

The governing body of  
**DOWNS CEMETERY**  
**SUMNER COUNTY**

will meet on at at for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.  
Detailed budget information is available at and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits  
of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	9,490	3.495	10,251	3.501	11,408	10,182	3.500
Equipment							
Totals	9,490	3.495	10,251	3.501	11,408	10,182	3.500
Less: Transfers	0		0		0		
Net Expenditures	9,490		10,251		11,408		
Total Tax Levied	8,385		8,876		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,399,055		2,535,189		2,908,858		

### Outstanding Indebtedness,

Jan 1,	2012	2013	2014
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Clerk

Page No. 6

DOWNS CEMETERY

2015

**2015 Neighborhood Revitalization Rebate**

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General	10,183	3.501	173
Debt Service			
<b>TOTAL</b>	<b>10,183</b>	<b>3.501</b>	<b>173</b>

2014 July 1 Valuation: 2,908,858

Valuation Factor: 2,908.858

Neighborhood Revitalization Subj to Rebate: 49,336

Neighborhood Revitalization factor: 49.336

\*\*This information comes from the 2015 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

*SPECIAL DISTRICT RESOLUTION*

**1**

*A resolution expressing the property taxation policy of the Board of DOWNS CEMETERY District with respect to financing the 2015 annual budget for DOWNS CEMETERY, SUMNER COUNTY, Kansas.*

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2015 DOWNS CEMETERY district budget exceed the amount levied to finance the 2014 DOWNS CEMETERY except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

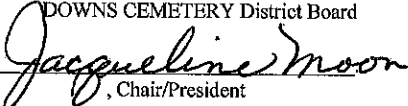
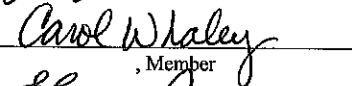
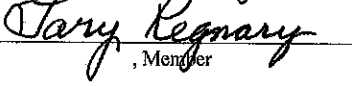
Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, DOWNS CEMETERY provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the DOWNS CEMETERY that is our desire to notify the public of the possibility of increased property taxes to finance the 2015 DOWNS CEMETERY budget as defined above.

Adopted this \_\_\_\_21\_\_\_\_ day of \_\_\_\_July\_\_\_\_, 2014 by the DOWNS CEMETERY District Board, SUMNER COUNTY, Kansas.

DOWNS CEMETERY District Board  
  
\_\_\_\_\_, Chair/President  
  
\_\_\_\_\_, Member  
  
\_\_\_\_\_, Member

Page No. 8

(Attach a signed copy to the budget)